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Harmonising impact: Implementing standardised sustainability reporting in municipal governance

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Background: This study examines the sustainability reporting (SR) practices within the City of Johannesburg (CoJ) and its associated entities, focussing on their alignment with the Global Reporting Initiative (GRI) Standards.

Aim: The aim is to understand how the SR practices of the CoJ align with the GRI Standards and to identifying areas for improvement.

Methods: The research employs secondary data analysis, scrutinising integrated reports, management reports and other governance documents to provide a comprehensive view of the municipality's reporting mechanisms.

Results: The findings reveal that the current state of SR is fragmented, lacking coherence and integration across various entities. Additionally, there are inconsistencies in stakeholder engagement, the application of the precautionary principle and the endorsement of sustainability commitments. Deficiencies were also identified in the organisational culture, governance structures and the management's approach to sustainability.

Conclusion: The study concludes that there is a need for a centralised and standardised reporting framework that aligns with GRI standards to enhance coherence and comparability. It also emphasises the necessity of improving stakeholder engagement processes, implementing a robust sustainability policy and fostering an organisational culture that supports sustainable practices.

Contribution: This study contributes to the understanding of SR practices within municipal entities and offers recommendations for aligning with international SR standards. It highlights the importance of continuous improvement and adopting best practices to support the strategic objectives and Sustainable Development Goals of the CoJ.

Keywords: sustainability reporting; global reporting initiative standards; integrated reporting; municipality governance; stakeholder engagement.

Introduction

Scholarly research on sustainability reporting (SR) is extensive and diverse, addressing topics such as theoretical foundations, antecedents and consequences of SR, as well as specific reporting frameworks such as the Triple Bottom Line (TBL) and Global Reporting Initiative (GRI) (Benameur et al. 2023). Studies have reviewed investors' and stakeholders' perceptions, as well as the assurance processes for sustainability reports (Farisyi et al. 2022). Furthermore, research has focussed on specific reporting dimensions such as environmental damage, carbon emissions, integrated thinking, integrated reporting and stakeholder engagement, highlighting the multifaceted nature of SR in modern academic discourse.

Literature indicates that there are different practices for sustainability disclosure and reporting (Bosi et al. 2022). Some research revealed that SR covers social, environmental and economic sustainability (Lambrechts et al. 2019). Whereas Rahim (2020) argues that SR includes GRI, environmental, social and governance (ESG) risks and community efforts (Osobajo et al. 2022). In addition, Costa, Menichini and Salierno (2022) proposed that the social component is synonymous with human rights, labour practices, decent work and society. Whereas Armstrong (2020) conceptualises the environment to focus on understanding population growth, climate change and their negative effects on the environment.

Despite varying interpretations of what should be included in SR, research shows a clear and positive trend in the production of ESG and sustainability reports. In 2019, there were 21 publications, while in 2021, the number increased to 67. This growth highlights the importance of ESG for stakeholders, financial institutions and non-financial entities (Lambrechts et al. 2019).

According to Singh and Rahman (2021), organisations should make an effort to include sustainability in their mission statement, reporting procedures and daily operations. Furthermore, organisations may concentrate more heavily on one of the characteristics of ESG contributing to fragmented approach to adopting sustainability. Hamad, Draz and Lai (2020) contend that effective sustainability implementation requires a holistic and integrated approach encompassing governance, business models, performance management, measurement and reporting systems (Christensen, Hail & Leuz 2021).

The various sustainability elements are inherently in conflict with one another (Schiano & Drake 2021). As an illustration, consider how seeking social performance puts the aspect of economic sustainability in conflict. Investigating solutions to some of the social issues affecting communities is necessary for the social dimension (Sani et al. 2020). Social performance within an organisation is integral to its overall performance and sustainability (Radzi, Hamid & Ismail 2023). Failure to address social issues can lead to significant negative impacts, affecting employee morale, public perception and ultimately, the organisation's bottom line (Bosi et al. 2022). Empirical studies provide substantial evidence supporting this assertion (De Souza Barbosa et al. 2023). Social performance encompasses the organisation's efforts in areas such as human rights, labour practices and community engagement. Research conducted by Tarakci et al. (2018) highlights that companies with robust social performance initiatives experience higher employee satisfaction and lower turnover rates. This is because employees are more likely to feel valued and motivated when their workplace actively promotes fairness, inclusivity and community support.

Moreover, the work of Osobajo et al. (2022) emphasises the importance of managing ESG risks, particularly the social aspects. Ignoring these elements can lead to reputational damage and financial penalties, as seen in numerous case studies (SASB Standards, n.d). For instance, companies facing social performance scandals often suffer from decreased consumer trust and loyalty, leading to a direct impact on sales and profitability.

Additionally, integrated reporting practices, as discussed by Velte (2021), suggest that organisations incorporating social performance into their business models and reporting systems tend to have better long-term financial performance. This integrated approach ensures that social issues are not viewed in isolation but are part of a holistic strategy aimed at sustainable growth. Further supporting this argument, the findings of Reimsbach and Braam (2022) indicate that integrated thinking, which includes social performance, mitigates siloed approaches within organisations. This leads to more coherent and effective management practices, improving overall organisational performance. Social performance is not just a peripheral aspect of organisational operations, but a core component that significantly influences overall performance (Shalhoob & Hussainey 2023). Addressing social issues through a structured and integrated approach can lead to improved motivation, better public perception and enhanced financial outcomes, thereby contributing to the sustainable success of the organisation (Yadegaridehkordi et al. 2023).

Sustainability is a relatively new field of study, with most research concentrated in the private sector (Gulluscio & Puntillo 2022; Sahle et al. 2024). The extant literature reveals that sustainability approaches differ fundamentally between public and private sectors, as they use different frameworks, metrics and expectations regarding results, outcomes and impacts (Adams et al. 2022; He 2022; Rahim 2020). Public sector sustainability efforts often focus more on social equity and long-term environmental stewardship, while private sector initiatives may prioritise economic returns alongside environmental and social considerations (Rahim 2020).

In the context of the City of Johannesburg (CoJ), the report reveals significant fragmentation and inconsistency in reporting social performance aspects. A comprehensive and integrated approach can enhance CoJ's social performance, thereby improving its overall operational efficiency and sustainability objectives (Hamad et al. 2020).

Literature review

Sustainability reporting serves as a vital tool for municipalities to demonstrate their commitment to sustainable development, covering environmental, economic and social aspects (Paoli & Addeo 2019; Chigbu, et al. 2023). It aims to ensure transparency and accountability by documenting and communicating the municipality's sustainability efforts, challenges and achievements to a diverse group of stakeholders including residents, businesses and higher government levels (Kılıçarslan 2024). This process not only informs the community and stakeholders about the current status of sustainability initiatives but also plays a crucial role in guiding municipal policies and decisions (Journeault, Levant & Picard 2021). Furthermore, SR supports municipalities in aligning their local actions with broader global sustainability goals by adhering to evolving national or international standardised frameworks, thereby improving the comparability and effectiveness of their sustainability initiatives across different spheres of government (Estoque 2020).

The importance of education in SR has clearly been emphasised in the literature (Jamil, Ghazali & Nelson 2021). It was furthermore explained in the literature that SR competencies and the quality of the sustainability report are highly related (Farooq, Ahemed & Nadeem 2018). Quality of SR was moreover explained as an area that needs focus in the future because of the low comparability of companies'

sustainability reports (Zrnic, Starcevic & Crnkovic 2020). Christensen et al. (2021) recommend that companies prioritise, set goals and plan for SR training.

Importance of sustainability reporting

Sustainability reporting significantly enhances transparency and accountability within municipal governance by allowing the public to scrutinise how resources are allocated and to what extent sustainability goals are being achieved (De Micco et al. 2021). However, for these reports to be genuinely effective, there is an urgent need to re-evaluate and refine methodological aspects, including the data collection process, the criteria for including or excluding data and the analytical methods employed (Setyaningsih, Widjojo & Kelle 2024). These improvements will ensure that the reports not only provide transparency but also offer actionable insights that can lead to better governance and enhanced sustainability practices (Farisyi et al. 2022).

Challenges in municipal sustainability reporting

Municipal SR is challenged by resource constraints and the absence of a standardised framework, making data analysis and performance comparison difficult. Political leadership further influences the prioritisation and effectiveness of these sustainability efforts.

Sustainability reporting in developing countries faces challenges because of the lack of expertise, leading to poor quality or non-disclosure of critical information (Tauringana 2020).

Recent studies highlight that training, education and awareness campaigns are essential for improving reporting effectiveness, necessitating capacity-building initiatives among stakeholders to ensure high-quality sustainability information (Bakar, Ghazali & Ahmad 2019). Proactive efforts in capacity building are crucial for addressing environmental concerns, enhancing stakeholder value and ensuring business success (Brand et al. 2018).

Most corporations struggle to integrate sustainability comprehensively into their business strategy and implementation despite growing awareness among executives of its importance for reputation (Polman & Bhattacharya 2016). The primary challenge lies in the need for capacity-building initiatives to help incorporate sustainability into traditionally economic-oriented decision-making processes. Some scholars call for more empirical studies to demonstrate how SR can be an effective decision-making tool and improve overall sustainability performance (Lee & Warren-Myers 2019; Mwasiaji 2020).

Another challenge is organisations face challenges in SR because of the lack of standardised measurement techniques and systems for sustainability data (Safari & Areeb 2020). While various methods, such as using multiple performance indicators, have been proposed, complete and comprehensive measurement remains elusive (Neuman & Churchill 2015). Increased expertise in sustainability indicators and assessments can enhance transparency and disclosure, thereby improving stakeholder value and corporate engagement in sustainability initiatives.

The lack of an effective information system hinders companies' ability to adhere to accuracy and comparability principles in SR (Safari & Areeb 2020). Inadequate management systems exacerbate the complexities of reporting (McNally, Cerbone & Maroun 2017), whereas effective materiality assessments improve the quality of reports by directing preparers to pertinent information (Safari & Areeb 2020). Legacy systems that do not integrate with newer systems hinder the progression of SR systems (Junker & Farzad 2015; Kassem & Trenz 2020).

Municipality perspective

A potential problem in SR within municipalities is the lack of standardised methodologies. This lack of uniformity can lead to inconsistent data collection and reporting practices, which in turn may impair the comparability, reliability and effectiveness of the sustainability reports (Ngubane & Pillay, 2023). Municipalities may also struggle with integrating these reports into decision-making processes effectively, or they may face challenges in maintaining transparency and accountability because of diverse stakeholder expectations and regulatory requirements.

Municipalities in South Africa spent R532 billion in 2022, which includes both operational and capital expenditure (Statistics South Africa 2022). Municipalities have an opportunity to design and consciously insert sustainable development by implementing and managing local initiatives that align with broader environmental, social and economic goals. The municipality responsibilities include ensuring job creation, efficient waste management, water conservation, energy efficiency, promoting social equity, fostering economic development and safeguarding public health (Nkhabu 2022). These aspects of sustainability are critical for municipalities to address as they directly impact the quality of life for residents and the long-term viability of urban areas (Akkiah 2019; Ríos et al. 2022). The focus of this article is on municipal SR within the context of South Africa.

Municipal SR is essential for tracking progress, enhancing transparency and maintaining accountability in relation to sustainable development efforts (Akan & Şendurur 2023). Key stakeholders in this process include residents, local businesses, government agencies, non-governmental organisations (NGOs) and investors, all of whom are affected by and contribute to the sustainability outcomes of municipalities (Journeault et al. 2021; Kaur & Lodhia 2018). By engaging these stakeholders, municipalities can ensure that their strategies are inclusive, well informed and aligned with both local needs and global sustainability standards (Ardiana 2019). Transitions to sustainability are complex and require the involvement of various actors across different

institutions and regions to promote more sustainable lifestyles. Recent studies emphasise the importance of integrating civil society into innovation systems, leading to the development of the 'quadruple helix model', which includes civil society alongside academia, business and government (Vanhuyse & Jokiaho 2021). Effective SR systems and methods are a crucial link for achieving sustainability goals. Additionally, with the push for more standardised SR frameworks, municipalities can better measure, compare and improve their initiatives, while adhering to national and international regulations, ensuring they contribute effectively to global sustainability goals.

Investors increasingly prioritise municipalities that adhere to sustainability practices and report effectively, recognising these attributes as indicators of long-term viability and ethical governance (Pommier & Engel, 2021). This trend, known as socially responsible investing (SRI), focusses on organisations that not only aim for financial returns but also contribute positively to social and environmental outcomes (Camilleri 2017). Socially responsible investing is another under-developed focus in the context of municipalities.

Sustainability reporting frameworks

Despite the existence of broad frameworks and guidelines developed by the GRI, applicable to all types of organisations, SR remains a challenge. The GRI framework, created through engagement and dialogue with representatives from over 60 countries, is now used globally, with over 90 countries submitting GRI reports (GRI 2022). Performance is measured against economic, social and environmental indicators.

The guiding principles of the GRI, established by the International Integrated Reporting Council (IIRC 2010), aim to facilitate transparent reporting by organisations to foster trust, outline remediation plans and their outcomes, create reports tailored to various organisational sizes and types and assess continuous improvement (Mougenot & Doussoulin 2023).

The extant literature also identifies various frameworks such as the Balanced Scorecard, TBL, SR and integrated reporting (Abeysinghe 2020). Velte (2021) asserts that while some research on integrated reporting exists, more research is needed to understand the extent to which integrated reporting is integrated and applied. Additionally, research is required to determine whether short-, medium- and long-term thinking is reflected in integrated reports and to investigate how integrated reporting influences and how value chain activities have to be adapted (Krawczyk 2021).

As a pioneer, South Africa proposed that companies intending to list on the Johannesburg Stock Exchange (JSE) adhere to the South African Integrated Reporting Framework. Comparatively, this framework places greater emphasis on social and environmental indicators than the IIRC Framework (Velte 2021). Johannesburg Stock Exchange -listed companies must produce an integrated report or explain why they have not complied. Zouari and Dhifi (2021) found that while 99% of surveyed companies reported progress on strategic priorities, only 40% detailed the actions taken. Fewer companies reported on social and environmental impacts, with 31% addressing the future availability of key natural, social, human or manufactured resources for sustainability.

Sustainability must be planned and measured systematically, enabling accurate and effective reporting (Lai & Stacchezzini 2021). This means organisations should integrate sustainability into their core processes, from governance and business models to specific areas like performance management and budgeting (Maione, 2023). By addressing disconnections and ensuring detailed reporting, organisations can effectively manage ESG risks and meet sustainability commitments related to human rights, labour practices and decent work (Gherardi, Linsalata, Gagliardo & Orelli, 2021).

Framework of measuring sustainability

Williams and Robinson (2020) analysed various universally accepted frameworks for measuring sustainability. These frameworks include the Indicators of Sustainable Development developed by the United Nations Commission on Sustainable Development (CSD) in 1995, which assist decision-makers at the national level. The Dashboard of Sustainability, created by the Consultative Group in 1998, tracks country performance towards sustainable development (Camana et al. 2021). The Barometer of Sustainability, developed by The World Conservation Institute, is a user-friendly tool that measures sustainability at local, regional or national levels through a performance scale of human and environmental wellbeing (Robati & Rezaei 2022).

The GRI is another voluntary framework launched by the Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environment Programme (UNEP), which helps organisations improve the quality and utility of sustainability reports (Adams et al. 2022). Additionally, the Sustainability Metrics of the Institution of Chemical Engineers (IChemE) measures the sustainability performance of process industries (Huang 2023). The Dow Jones Sustainability Index (DJSI) tracks the top 10% of companies in the Dow Jones Global Index, focussing on sustainability performance (Schmutz et al. 2020). The TBL Index assesses companies' sustainability performance in financial growth, ecological improvement and ethical equity (Tseng et al. 2020). Lastly, the ETHOS Corporate Social Responsibility Indicators measure business social responsibility practices, strategies and performance monitoring, with a focus on social aspects (Onyekwelu et al. 2024).

These frameworks collectively provide a comprehensive approach to evaluating sustainability across various dimensions and sectors, enabling organisations to benchmark and enhance their sustainability practices effectively (Siew, Balatbat & Carmichael 2013).

Research methodology

Qualitative document analysis (QDA) is a research technique that was used to thoroughly and methodically analyse the content of written documents (Kutsyuruba 2023; Morgan 2022). The steps, derived from Altheide's Process of Document Analysis, were adopted, including setting inclusion criteria for documents, gathering documents, identifying important analysis areas, document coding, verification and analysis (Tight 2019). Following is a summary of what each of these phases entails.

Selection of document

City of Johannesburg and entity policies, plans, guidelines and other similar documents were among the document types analysed. In addition, practice and operational documents were analysed like as appraisal, evaluation reports, progress reports and yearly reports for a programme, project or initiative. Later in this work, the challenges associated with the selection and analysis of practice documents are examined. Document for the one financial period, 2021/2022 was selected for City Power, Joburg Water, Johannesburg Development Agency, Johannesburg Property Company, Joburg Market, Johannesburg Roads Agency and Group Level reports.

Collection of documents

Some of the documents were available online like the integrated report and other strategy-related documents of CoJ and its entities. It was challenging to obtain documents that related to the practice and operational issues. Some of the practice documents were accessible through the entities.

Areas of analysis

The documents were examined and analysed against the GRI Standards for SR. The practice QDA utilised the same themes for uniformity. As the analysis progressed, it became clear that some of these themes were not suitable for use in practice documents. The team realised they needed to be more explicit about what some of the themes really meant in terms of both policy and practice. For instance, when analysing a document for its commitment to 'accountability and openness', there is a need to be explicit about the specific criteria of the standard.

Ethical considerations

The research conducted for this study involved QDA and was approved by the ethical review committee of Mancosa. The study approval number is (131270). As the study focussed solely on the analysis of documents from the CoJ and its entities, it did not involve human or animal subjects. Therefore, no consent was required, and there were no confidentiality concerns related to personal data. The study was determined to be non-human subjects research and was exempt from the need for further ethical review procedures.

Findings and discussion

Climate action plan

The CoJ is committed to a Climate Action Plan aligned with the Paris Agreement, aiming for net-zero emissions and resilience by 2050. Long before the Paris Agreement, the City led low-carbon development and resilience planning through its 2040 Growth and Development Strategy. The Climate Action Plan intensifies these efforts, involving stakeholders from various sectors to create a sustainable urban environment. This plan is timely, addressing climate change as highlighted by the 2020 World Economic Forum and the impact of the coronavirus disease 2019 (COVID-19) pandemic.

Climate change disproportionately impacts poor and vulnerable populations, exacerbating existing inequalities (Sustainable Development Goal [SDG] 17). Factors like poverty, discrimination, lack of access to healthcare and unsafe living conditions increase susceptibility to climate-related health risks. Children, pregnant women, older adults, outdoor workers and those with chronic illnesses are especially vulnerable. Addressing climate change is a social justice necessity, as it threatens the rights and wellbeing of marginalised groups. Targeted efforts are needed to build resilience and protect the most vulnerable from the health impacts of climate change.

Climate change disproportionately impacts poor and vulnerable populations. Addressing climate change is not just an environmental concern but also a social justice necessity intimately related to ending poverty and promoting inclusivity. The United Nations' 17 SDGs offer a comprehensive framework for addressing these issues, with climate action (SDG 13) being essential to achieving all other goals. The City's Air Quality Management Plan (AQMP) outlines initiatives to improve air quality and aligns with the Paris Climate Agreement by committing to net zero carbon buildings, zero waste and equitable low carbon transformation by 2050 while also ensuring job protection and collaborating with various communities for innovative climate actions.

Sustainability reporting

Organisational profile changes

All entities reported changes in organisational profiles, such as governance structures, service level agreements, the Central Supplier Database and Memorandums of Understanding, indicating high transparency. This transparency builds stakeholder trust and shows CoJ's commitment to open governance and accountability, aligning with literature on the importance of transparency in SR (Singh & Rahman 2021). Additionally, the findings support a comprehensive approach to governance and business models, emphasising the need for integrated approaches to ensure sustainable practices (Hamad et al. 2020).

Supply chain management

Entities consistently report on supply chain management, reflecting their awareness of its importance in sustainability performance and aligning with the GRI framework's best practices. This practice also highlights the need to integrate sustainability into business operations as part of broader economic and environmental indicators (Lambrechts et al. 2019; Rahim 2020; Velte 2021).

Application of the precautionary principle

The entities have shown a commitment to reporting on legislated reports related to the precautionary principle, suggesting a proactive approach to environmental risk management. This aligns with the precautionary approach and literature advocating for preventive environmental policies and effective ESG risk management (Armstrong 2020; Osobajo et al. 2022).

Sustainability commitments and endorsements

Reporting on sustainability commitments and endorsements appears less detailed, with most entities not providing comprehensive information. The lack of detailed reporting on sustainability commitments indicates a potential area for improvement. Comprehensive reporting on commitments is essential for demonstrating accountability and progress towards sustainability goals (Lambrechts et al. 2019). City of Johannesburg and its entities are aligned to the mayor's priorities, which focusses on financial sustainability, sustainable economic growth and development, the green economy, sustainable service delivery and good governance that demonstrates commitment at the strategic level. At the policy and practice level, there is less integration, collaboration and consistency across the ESG pillars. The entities' practices, such as environmental management systems, social responsibility programmes, ethical codes of conduct and diversity initiatives, are inconsistently reported. There is no evidence of achievements and recognition in sustainability, including awards, certifications and third-party validations for the entities and CoJ. Finally, there is no assessment of the culture to assess see the value that is placed on sustainability, innovation and collaboration.

Memberships, associations and advocacy

There is variability in reporting memberships and associations, with some entities providing detailed information on their specific involvements. The variability in reporting suggests differing levels of engagement with external sustainability initiatives. Detailed reporting on such engagements can enhance stakeholder perception and indicate a commitment to broader sustainability efforts (Schiano & Drake 2021). Additionally, it is important to discuss the influence of broader stakeholder engagement and the importance of integrated thinking to address siloed approaches (Reimsbach & Braam 2022).

Materiality of topics

Entities have reported on the materiality of sustainability topics, indicating an effort to prioritise issues of significant impact. However, the level of detail varies. The varied detail in reporting material topics suggests that while entities recognise important sustainability issues, there is room for improvement in clarifying how these topics are identified and prioritised (He 2022). Insights from Zouari and Dhifi (2021) on the progress in strategic priorities and the need for detailed reporting on material topics to ensure the availability of resources for sustainability are also relevant here.

Management of materiality

The mayoral priorities provide focus on what material to prioritise in the organisation's strategy, budget allocation, risks and opportunity identification. Some entities report on managing material topics, including policies, processes and resources allocated, demonstrating the ability to manage sustainability. An integrated approach to managing material topics is crucial for coherent SR and aligns with best practices in sustainability management (Bosi et al. 2022). Additionally, it is important to mention the frameworks discussed by Williams and Robinson (2020) for measuring sustainability and how these can be applied to improve the management of material topics (Pizzi, Principale & De Nuccio 2022).

Assessment of management approach

Efforts to assess management approaches to sustainability are evident, but reporting lacks uniformity in detailing outcomes and adjustments (Oprean-Stan, Oncioiu, Iuga & Stan 2020). Consistent and detailed assessment reporting is necessary for demonstrating continuous improvement and accountability in sustainability practices (Osobajo et al. 2022). Furthermore, the need for integrated reporting as discussed by Velte (2021) is highlighted, showing how management control systems should reflect short-, medium- and long-term thinking.

Efforts to assess management approaches to sustainability are apparent, but the reporting lacks consistency and detail in outcomes and adjustments. Detailed assessment reporting is crucial for demonstrating continuous improvement and accountability in sustainability practices. Velte (2021) emphasises the need for integrated reporting, where management control systems reflect short-, medium- and long-term thinking. This approach ensures a comprehensive view of sustainability performance and progress.

Table 1 is a simplified representation for illustrative purposes. The actual document contains more detailed information and possibly more indicators across different GRI standards. The 'Fully reported, and Partially reported' statuses are indicative of the reporting completeness for each entity across the various GRI indicators mentioned. This structured representation provides a clear overview of the reporting status for each GRI indicator across all entities, making it easier for stakeholders to assess the SR landscape of CoJ & Entities.

The analysis of CoJ and its entities' SR practices reveals a commitment to transparency and accountability in ESG aspects. There are areas of strong reporting, particularly in

organisational changes and supply chain management. However, more detailed and consistent reporting in sustainability commitments and material topics management could further enhance stakeholder understanding and trust. Improving these areas could lead to more integrated and impactful SR practices.

Table 1 also highlights the extent to which CoJ and its entities have adopted and integrated SR practices in line with the GRI standards. Table 1 likely provides a breakdown of various GRI indicators and shows how each entity has addressed these indicators in their sustainability reports. This includes metrics on environmental impact, social responsibility, governance and economic performance, offering a comprehensive view of their sustainability efforts.

From Table 1, one can analyse the level of commitment and transparency each entity demonstrates in their reporting. Entities that show high compliance with GRI indicators are likely more proactive and transparent in their sustainability practices, suggesting a stronger alignment with global sustainability standards. Conversely, gaps or inconsistencies

TABLE 1: Global reporting initiative sustainability reporting table for City of Johannesburg and entities.

GRI Indicator	CP	JW	JDA	JPC	JM	JRA	CoJ
GRI 102: General Disclosures	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 103: Management Approach	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 201: Economic Performance	Partially Reported	Fully Reported	Partially Reported	Fully Reported	Partially Reported	Fully Reported	Partially Reported
GRI 202: Market Presence	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 203: Indirect Economic Impacts	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 204: Procurement Practices	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 205: Anti-corruption	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 206: Anti-competitive Behaviour	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
GRI 301: Materials	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
GRI 302: Energy	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 303: Water and Effluents	Fully Reported	Fully Reported	Partially Reported	Fully Reported	Partially Reported	Fully Reported	Partially Reported
GRI 304: Biodiversity	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 305: Emissions	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 306: Waste	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 307: Environmental Compliance	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 308: Supplier Environmental Assessment	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 401: Employment	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 402: Labour / Management Relations	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 403: Occupational Health and Safety	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 404: Training and Education	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 405: Diversity and Equal Opportunity	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 406: Non-discrimination	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 407: Freedom of Association and Collective Bargaining	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 408: Child Labour	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
GRI 409: Forced or Compulsory Labour	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
GRI 410: Security Practice	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
GRI 411: Rights of Indigenous Peoples	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported
GRI 412: Human Rights Assessment	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 413: Local Communities	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 414: Supplier Social Assessment	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported
GRI 415: Public Policy	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
GRI 416: Customer Health and Safety	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 417: Marketing and Labeling	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
GRI 418: Customer Privacy	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported	Fully Reported
GRI 419: Socioeconomic Compliance	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported	Partially Reported

GRI, Global Reporting Initiative; CoJ, City of Johannesburg; JDA, Johannesburg Development Agency; JPC, Johannesburg Property Company; JRA, Johannesburg Roads Agency; JM, Joburg Market; CP, City Power; JW, Joburg Water.

in Table 1 may indicate areas where entities need to improve their reporting practices and integrate more robust sustainability measures into their operations. This analysis is critical for stakeholders to assess the credibility and effectiveness of CoJ and its entities' sustainability strategies.

Recommendations

To address the issues identified in the SR practices within the CoJ and its associated entities, several key recommendations are provided as follows:

Establish a centralised and standardised reporting framework

The establishment of a centralised and standardised reporting framework is crucial. This framework should align with the GRI Standards to ensure coherence and comparability across various entities. Integrating this framework into all relevant departments and entities will create a consistent approach to SR.

Enhance stakeholder engagement

Improving stakeholder engagement is crucial and can be achieved through regular consultations, feedback mechanisms and transparent reporting on stakeholder concerns. Establishing a dedicated team or committee to oversee and coordinate these activities will ensure diverse voices are heard and integrated into sustainability initiatives.

Implement a robust sustainability policy

Implementing a robust sustainability policy that effectively addresses ESG aspects is essential for organisations aiming to enhance their sustainability efforts. This policy should incorporate clear guidelines for applying the precautionary principle, ensuring that potential environmental and social risks are proactively managed. Additionally, it should outline specific sustainability commitments and endorsements, establishing measurable goals and fostering accountability within the organisation. By doing so, the policy not only aligns with best practices but also demonstrates a commitment to responsible and sustainable operations.

Foster an organisational culture that supports sustainable practices

Promoting a culture of sustainability is crucial and can be achieved by educating employees on sustainability principles through training and development programmes. Recognising and rewarding sustainable practices within the organisation further supports and encourages these efforts.

Improve reporting on sustainability commitments and endorsements

Enhancing transparency and accountability in reporting involves providing detailed information on sustainability commitments, including specific targets, timelines and progress updates. Comprehensive reporting by all entities on their sustainability endorsements and actions taken to fulfil these commitments is essential.

Training and awareness on sustainability

Training on SR is crucial for ensuring optimal reporting practices. It equips individuals with the necessary skills and knowledge to effectively gather, analyse and present sustainability data in line with international standards. Such training also fosters a deeper understanding of the strategic importance of SR, enabling organisations to communicate their environmental and social impacts more transparently and accurately to stakeholders.

Enhance transparency and accountability in reporting

Improving transparency requires detailed reporting on material topics and clearly explaining their identification and prioritisation. Standardising the assessment and reporting of management approaches to sustainability, including outcomes and adjustments, is also essential.

Adopt best practices and continuous improvement

Adopting best practices and fostering a culture of continuous improvement will enhance SR. This involves regularly reviewing and updating the reporting framework to integrate best practices and new developments in the field.

Leverage technology and innovation

Leveraging technology and innovation can streamline data collection, analysis and reporting processes. Exploring innovative solutions for sustainability challenges, such as using renewable energy sources, adopting circular economy principles and implementing smart city technologies, will further enhance sustainability practices.

By implementing these recommendations, the CoJ and its associated entities can enhance their SR practices, ensuring alignment with international standards and effectively contributing to their strategic objectives and SDGs.

Conclusion

The study aimed to analyse SR practices within the CoJ and its associated entities, comparing these practices with established standards such as GRI. The findings reveal significant fragmentation and lack of coherence in SR across different entities. There are inconsistencies in stakeholder engagement, the application of the precautionary principle and the endorsement of sustainability commitments. Furthermore, the study identified deficiencies in organisational culture, governance structures and management approaches to sustainability.

In contrast, the literature on SR highlights the need for comprehensive and integrated approaches to governance, business models, performance management and reporting systems to effectively implement sustainability. The literature also emphasises the importance of transparency, accountability and stakeholder engagement as crucial elements of successful SR.

The study found that SR within CoJ is fragmented, lacking integration and coherence across various entities. This contrasts with the comprehensive and integrated approach to sustainability advocated in the literature. Additionally, the study observed inconsistent stakeholder engagement practices, whereas the literature highlights the importance of stakeholder engagement in SR.

Moreover, the study identified gaps in the application of the precautionary principle, while the literature advocates for a proactive approach to environmental risk management. The study also found that entities provide less detailed information on sustainability commitments, in contrast to the literature that stresses the need for detailed reporting on sustainability commitments to ensure accountability and progress. Furthermore, the study identified deficiencies in organisational culture and governance structures, whereas the literature suggests that a strong organisational culture and robust governance structures are essential for effective SR.

The study underscores the necessity for continuous improvement in SR practices. Aligning with international standards and adopting best practices can significantly contribute to the strategic objectives and sustainable development goals of the CoJ. The findings highlight the need for integrated thinking and reporting to mitigate the challenges of fragmentation and inconsistency, ultimately leading to more effective and impactful SR.

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Competing interests

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Authors' contributions

F.W.B. and S.S. contributed to the design, conceptualisation of the article and writing of the manuscript. F.W.B. contributed towards the implementation of the research and analysing and results. S.S. contribute to verifying the results.

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Data availability

Raw data related to the documentary analysis were generated. Derived data supporting the findings of this study are available from the corresponding author, F.B., on request.

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